



Reprinted
February 17, 2004

ENGROSSED SENATE BILL No. 278

DIGEST OF SB 278 (Updated February 16, 2004 5:40 pm - DI 73)

Citations Affected: IC 6-2.5.

Synopsis: Collection of information by the department of state revenue. Requires the department of state revenue to collect and maintain information for all retail merchants concerning the merchants' industry codes under the North American Industry Classification System Manual. Beginning in 2005, requires each person that owns or operates a vending machine to annually submit certain information to the department of state revenue.

Effective: January 1, 2005.

Simpson, Server
(HOUSE SPONSORS — KLINKER, KOCH)

January 8, 2004, read first time and referred to Committee on Commerce and Consumer Affairs.

January 29, 2004, amended, reported favorably — Do Pass.

February 2, 2004, read second time, ordered engrossed. Engrossed.

February 4, 2004, read third time, passed. Yeas 45, nays 2.

HOUSE ACTION

February 6, 2004, read first time and referred to Committee on Ways and Means.

February 12, 2004, reported — Do Pass.

February 16, 2004, read second time, amended, ordered engrossed.

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ES 278—LS 7031/DI 73+



Reprinted
February 17, 2004

Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

ENGROSSED SENATE BILL No. 278

A BILL FOR AN ACT to amend the Indiana Code concerning
taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-6-16 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2005]: **Sec. 16. (a) As used in this section, "vending**
4 **machine" has the meaning set forth in IC 6-1.1-3-8.**

5 **(b) Not later than August 15 of each year, each person that owns**
6 **or operates a vending machine shall submit the following**
7 **information to the department on a form prescribed by the**
8 **department:**

9 **(1) The person's name, business address, and business**
10 **telephone number.**

11 **(2) All Indiana addresses at which the person maintains**
12 **business offices.**

13 **(3) If the person is a corporation or other business entity, the**
14 **name of an officer or director on whom legal process may be**
15 **served.**

16 **(4) An approximate number of the person's vending machines**
17 **that are owned or operated in Indiana.**

ES 278—LS 7031/DI 73+



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1 **(5) The name of all retail merchants that are liable for**
2 **collecting state gross retail tax on the sale of tangible personal**
3 **property through the person's vending machines.**

4 **(6) Any other information the department determines is**
5 **necessary.**

6 SECTION 2. IC 6-2.5-10-5 IS ADDED TO THE INDIANA CODE
7 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
8 JANUARY 1, 2005]: **Sec. 5. (a) As used in this section, "NAICS**
9 **code" refers to the code used to classify a particular industry in the**
10 **current edition of the North American Industry Classification**
11 **System Manual - United States, published by the National**
12 **Technical Information Service of the United States Department of**
13 **Commerce.**

14 **(b) The department shall collect and maintain for all retail**
15 **merchants information concerning the NAICS codes of the**
16 **merchants.**

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SENATE MOTION

Madam President: I move that Senator Server be added as coauthor of Senate Bill 278.

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COMMITTEE REPORT

Madam President: The Senate Committee on Commerce and Consumer Affairs, to which was referred Senate Bill No. 278, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Replace the effective date in SECTION 1 with "[EFFECTIVE JANUARY 1, 2005]".

Page 1, line 8, delete "from" and insert "**and maintain for all**".
and when so amended that said bill do pass.

(Reference is to SB 278 as introduced.)

SERVER, Chairperson

Committee Vote: Yeas 9, Nays 0.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 278, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

CRAWFORD, Chair

Committee Vote: yeas 27, nays 0.

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HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 278 be amended to read as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-2.5-6-16 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2005]: **Sec. 16. (a) As used in this section, "vending machine" has the meaning set forth in IC 6-1.1-3-8.**

(b) Not later than August 15 of each year, each person that owns or operates a vending machine shall submit the following information to the department on a form prescribed by the department:

- (1) The person's name, business address, and business telephone number.**
- (2) All Indiana addresses at which the person maintains business offices.**
- (3) If the person is a corporation or other business entity, the name of an officer or director on whom legal process may be served.**
- (4) An approximate number of the person's vending machines that are owned or operated in Indiana.**
- (5) The name of all retail merchants that are liable for collecting state gross retail tax on the sale of tangible personal property through the person's vending machines.**
- (6) Any other information the department determines is necessary."**

Re-number all SECTIONS consecutively.

(Reference is to ESB 278 as printed February 13, 2004.)

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